

## ***Taxation statistics 2009–10***

### **Table 2: Cost of compliance**

#### **Fringe benefits tax forms, by employee benefit count and market segment - average time to complete form, 2006–07 to 2009–10 income years<sup>1</sup>**

**Notes:**

- \* The symbol 'n.a.' used in this publication means not applicable or not available.
- \* Totals may not equal the sum of components due to rounding.
- \* The statistics reported in this table do not necessarily align exactly with statistics in the Cost of compliance chapter tables, due to system issues.
- \* In order to meet privacy regulations, the following measures have been applied.
  - (a) Statistics for some items may not be included in some tables.

- 1 The statistics for the 2009–10 income year were sourced from 2010 returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'Source of cost of compliance statistics' section in the 'Cost of compliance' chapter of *Taxation statistics 2009–10*. The statistics for the earlier income years are as at 31 October of each year, for example 2008–09 income year, 2009 returns processed by 31 October 2010.
- 2 Extreme outlier values of time taken to complete forms have been removed.
- 3 This value is calculated from the total number of clients who completed the time-box after extreme outlier values have been removed.

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**Fringe benefits tax form by employee benefit count and market segment - average time to complete form, 2006–07 to 2009–10 income years<sup>1</sup>**

Market Segment	Employees	2006-07			2007-08		
		Clients	Total Hours <sup>2</sup>	Average Hours <sup>3</sup>	Clients	Total Hours <sup>2</sup>	Average Hours <sup>3</sup>
<b>Government</b>	0-20	461	7,872	17.1	387	5,431	14.0
	21-50	191	6,990	36.6	176	6,124	34.8
	51-100	131	7,723	59.0	107	6,249	58.4
	101-1000	172	17,558	102.1	136	10,736	78.9
	>1000	17	2,272	133.6	18	1,951	108.4
	Total	972	42,415	43.6	824	30,491	37.0
<b>Large</b>	0-20	915	14,585	15.9	964	13,449	14.0
	21-50	335	10,836	32.3	298	9,129	30.6
	51-100	213	9,763	45.8	173	7,470	43.2
	101-1000	305	23,312	76.4	248	15,972	64.4
	>1000	27	2,751	101.9	25	1,694	67.8
	Total	1,795	61,247	34.1	1,708	47,714	27.9
<b>Micro</b>	0-20	4,444	15,237	3.4	4,357	18,544	4.3
	>20	21	298	14.2	65	1,004	15.4
	Total	4,465	15,535	3.5	4,422	19,548	4.4
<b>Not for profit</b>	0-20	1,928	10,648	5.5	1,966	11,315	5.8
	21-50	338	6,028	17.8	343	6,438	18.8
	51-100	190	4,310	22.7	185	4,738	25.6
	101-1000	192	6,607	34.4	227	8,360	36.8
	>1000	7	331	47.3	8	365	45.6
	Total	2,655	27,924	10.5	2,729	31,216	11.4
<b>Small and medium</b>	0-20	6,327	42,008	6.6	6,138	45,995	7.5
	21-50	903	16,756	18.6	870	19,132	22.0
	51-100	296	8,232	27.8	281	9,383	33.4
	>100	174	5,430	31.2	193	8,009	41.5
	Total	7,700	72,426	9.4	7,482	82,519	11.0

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**Fringe benefits tax form by employee benefit count and market segment - average time to complete form, 2006–07 to 2009–10 income years<sup>1</sup>**

Market Segment	Employees	2008-09			2009-10		
		Clients	Total Hours <sup>2</sup>	Average Hours <sup>3</sup>	Clients	Total Hours <sup>2</sup>	Average Hours <sup>3</sup>
<b>Government</b>	0-20	402	6,262	15.6	369	6,587	17.9
	21-50	154	5,587	36.3	151	5,929	39.3
	51-100	113	7,078	62.6	109	6,159	56.5
	101-1000	133	11,048	83.1	132	10,909	82.6
	>1000	24	2,516	104.8	18	1,569	87.2
	Total	826	32,491	39.3	779	31,153	40.0
<b>Large</b>	0-20	919	10,850	12	879	10,170	11.6
	21-50	289	7,800	27	256	7,836	30.6
	51-100	155	5,655	36	168	6,941	41.3
	101-1000	227	14,042	62	218	14,462	66.3
	>1000	10	666	67	6	450	75.0
	Total	1,600	39,013	24	1,527	39,859	26.1
<b>Micro</b>	0-20	4,036	13,257	3.3	4,079	12,961	3.2
	>20	46	840	18.3	24	459	19.1
	Total	4,082	14,097	3.5	4,103	13,420	3.3
<b>Not for profit</b>	0-20	1,971	11,729	6.0	1,896	11,346	6.0
	21-50	340	6,210	18.3	335	6,104	18.2
	51-100	178	4,418	24.8	205	4,834	23.6
	101-1000	231	7,717	33.4	226	7,383	32.7
	>1000	10	819	81.9	10	685	68.5
	Total	2,730	30,893	11.3	2,672	30,352	11.4
<b>Small and medium</b>	0-20	6,157	45,038	7.3	6,219	45,406	7.3
	21-50	849	19,577	23.1	809	17,819	22.0
	51-100	289	10,022	34.7	277	8,345	30.1
	>100	187	8,450	45.2	174	8,756	50.3
	Total	7,482	83,087	11.1	7,479	80,326	10.7